

Article - Tax - General

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§9–301.

- (a) In this subtitle the following words have the meanings indicated.
- (b)
 - (1) “Blend” means to mix together any combination of:
 - (i) alkylate;
 - (ii) aromatic;
 - (iii) cracked gasoline;
 - (iv) natural gasoline;
 - (v) polymer gasoline; or
 - (vi) straight-run gasoline.
 - (2) “Blend” does not include adding alcohol to gasoline.
- (c)
 - (1) “Dealer” means a person who engages in the business of a dealer.
 - (2) “Dealer” includes:
 - (i) the State when it engages in the business of a dealer; and
 - (ii) a political subdivision of the State when the subdivision engages in the business of a dealer.
- (d)
 - (1) “Distributor” means a person who engages in the business of a distributor.
 - (2) “Distributor” does not include:
 - (i) a licensed dealer;
 - (ii) a licensed special fuel seller;
 - (iii) a licensed special fuel user;

(iv) a licensed turbine fuel seller;

(v) a marina; or

(vi) a retail service station dealer.

(e) (1) “Engage in the business of a dealer” means to:

(i) import any gasoline into the State;

(ii) blend, in the State, any gasoline on which the motor fuel tax has not been paid;

(iii) refine, in the State, any gasoline on which the motor fuel tax has not been paid; or

(iv) acquire, in the State, any gasoline on which the motor fuel tax has not been paid, for:

1. export; or

2. wholesale distribution.

(2) “Engage in the business of a dealer” does not include bringing gasoline into the State in the fuel supply tank of an aircraft, motor vehicle, or vessel.

(f) “Engage in the business of a distributor” means to buy for resale motor fuel on which the motor fuel tax has been paid from a licensed dealer, licensed special fuel seller, licensed special fuel user, or licensed turbine fuel seller.

(g) (1) “Engage in the business of a special fuel seller” means, with respect to special fuel other than turbine fuel, to:

(i) import any special fuel into the State;

(ii) sell, in the State, any special fuel on which the motor fuel tax has not been paid; or

(iii) deliver, in the State, any special fuel on which the motor fuel tax has not been paid.

(2) “Engage in the business of a special fuel seller” does not include bringing special fuel into the State in the fuel supply tank of a motor vehicle or vessel.

- (h) “Engage in the business of a special fuel user” means to:
- and
- (1) buy special fuel on which the motor fuel tax has not been paid;
 - (2) use it in a motor vehicle that is:
 - (i) owned or operated by the special fuel user; and
 - (ii) registered to operate on a public highway.
- (i) (1) “Engage in the business of a turbine fuel seller” means to:
- (i) import any turbine fuel into the State;
 - (ii) sell, in the State, any turbine fuel on which the motor fuel tax has not been paid; or
 - (iii) deliver, in the State, any turbine fuel on which the motor fuel tax has not been paid.
- (2) “Engage in the business of a turbine fuel seller” does not include bringing turbine fuel into the State in the fuel supply tank of an aircraft.
- (j) “License” means a license issued by the Comptroller under this subtitle to engage in the business of a dealer, distributor, special fuel seller, special fuel user, or turbine fuel seller.
- (k) “Licensed dealer” means a person who is licensed to engage in the business of a dealer.
- (l) “Licensed distributor” means a person who is licensed to engage in the business of a distributor.
- (m) “Licensed special fuel seller” means a person who is licensed to engage in the business of a special fuel seller.
- (n) “Licensed special fuel user” means a person who is licensed to engage in the business of a special fuel user.
- (o) “Licensed turbine fuel seller” means a person who is licensed to engage in the business of a turbine fuel seller.

(p) “Marina” means a person who maintains a place of business where motor fuel is sold primarily to vessels.

(q) “Refine” means to make crude oil into gasoline or special fuel by changing the physical or chemical characteristics of the crude oil.

(r) “Retail service station dealer” means a person who operates a retail place of business where motor fuel is sold and delivered into the fuel supply tanks of motor vehicles.

(s) (1) “Special fuel seller” means a person who engages in the business of a special fuel seller.

(2) “Special fuel seller” does not include:

(i) a retail service station dealer who pays the motor fuel tax on special fuel to the supplier of the special fuel; or

(ii) a marina that sells special fuel only to vessels.

(t) (1) “Special fuel user” means a person who engages in the business of a special fuel user.

(2) “Special fuel user” does not include:

(i) a person whose only storage for special fuel is the fuel supply tank of a motor vehicle;

(ii) a volunteer fire or nonprofit volunteer rescue company that is incorporated in the State and buys special fuel from a licensed special fuel seller to operate fire fighting vehicles or equipment; or

(iii) a person who pays the motor fuel tax on all special fuels to the supplier of the special fuels.

(u) “Turbine fuel seller” means a person who engages in the business of a turbine fuel seller.

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